

**ESSB 6737** - H COMM AMD

By Committee on Finance

Strike everything after the enacting clause and insert the following:

**"NEW SECTION. Sec. 1.** A new section is added to chapter 84.36 RCW to read as follows:

An aircraft is exempt from taxation, if:

(1) The aircraft is owned by a nonprofit organization that is exempt from federal income taxation under 26 U.S.C. Sec. 501(c)(3);

(2) The aircraft is used to provide emergency medical transportation services; and

(3) The exemption inures to the benefit of the nonprofit organization that owns the aircraft.

**Sec. 2.** RCW 82.48.100 and 1999 c 302 s 3 are each amended to read as follows:

This chapter (~~((shall))~~) does not apply to:

(1) Aircraft owned by and used exclusively in the service of any government or any political subdivision thereof, including the government of the United States, any state, territory, or possession of the United States, or the District of Columbia, which are not engaged in carrying persons or property for commercial purposes;

(2) Aircraft registered under the laws of a foreign country;

(3) Aircraft which are owned by a nonresident and registered in another state(~~((~~PROVIDED, That~~))~~). However, if any such aircraft (~~((shall))~~) remains in and/or (~~((be))~~) is based in this state for a period of ninety days or longer it (~~((shall))~~) is not (~~((be))~~) exempt under this section;

(4) Aircraft engaged principally in commercial flying which constitutes interstate or foreign commerce; and aircraft owned by the manufacturer thereof while being operated for test or experimental

1 purposes, or for the purpose of training crews for purchasers of the  
2 aircraft;

3 (5) Aircraft being held for sale, exchange, delivery, test, or  
4 demonstration purposes solely as stock in trade of an aircraft dealer  
5 licensed under Title 14 RCW;

6 (6) Aircraft owned by a nonresident of this state if the aircraft  
7 is kept at an airport in this state and that airport is jointly owned  
8 or operated by a municipal corporation or other governmental entity of  
9 this state and a municipal corporation or other governmental entity of  
10 another state, and the owner or operator of the aircraft provides the  
11 department with proof that the owner or operator has paid all taxes,  
12 license fees, and registration fees required by the state in which the  
13 owner or operator resides; and

14 (7) Aircraft that are: (a) Owned by a nonprofit organization that  
15 is exempt from federal income taxation under 26 U.S.C. Sec. 501(c)(3);  
16 and (b) exclusively used to provide emergency medical transportation  
17 services.

18 NEW SECTION. Sec. 3. This act applies to taxes levied for  
19 collection in 2011 and thereafter."

20 Correct the title.

EFFECT: Clarifies that the exemptions in the bill apply to excise  
taxes imposed or property taxes set for collection beginning in 2011  
and thereafter.

Removes private for-profit aircraft from the exemptions.

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